PORTER HEDGES LLP

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April 7, 2014

Mr. Randy C. Smith American Environmental Consultants P.O. Box 310 Mont Vernon, North Hampshire 03057

Re: U.S. Oil Recovery Site – Century Industrial Coatings ("Century")

Dear Mr. Smith,

Thank you for the Transactional Summary and copies of manifests provided with your letter of February 7, 2014, received on February 21, 2014. We note the following regarding the Transaction Summary and Manifest #3449656. Though listed as undated, the date of 12/31/07 appears clearly on the copy of the manifest provided with your letter in both Boxes 17 and 20. Further, the volume was listed as gallons because Box 12 was blank, consistent with your methodology. However, consistent with the volume contained in totes in all other shipments of Century's non-hazardous rinse water, the total quantity is clearly pounds, not gallons. Although Century does not have access to U.S. Oil Recovery's business documents, we understand that you do. These documents should clarify that the charges invoiced for this manifest also support a finding that the volume on the manifest is pounds, not gallons. Hence, the total gallons you have attributed to Century are significantly overstated. Finally, it is important to note that Century's non-hazardous rinse water consisted of some 99% tap water, with residual latex paint constituting no more than 1% of the volume involved in the shipments.

Ragna Henrick

Ragna Henrichs

Attorney for Century Industrial Coatings

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